

House of Representatives

General Assembly

File No. 591

February Session, 2000

Substitute House Bill No. 5771

House of Representatives, April 13, 2000

The Committee on Finance, Revenue and Bonding reported through REP. MCDONALD of the 148th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

An Act Concerning A Waiver Of Interest On Delinquent Property Taxes In Norwalk.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Notwithstanding the provisions of section 12-146 of the general
- 2 statutes, the city of Norwalk shall not charge or collect interest, and
- 3 may refund any interest collected, on delinquent property taxes for
- 4 property on the grand list of October 1, 1998, for the period beginning
- 5 on July 1, 1999, and ending on September 30, 1999, inclusive, if the
- 6 Norwalk tax collector and tax assessor jointly determine that the
- 7 delinquency (1) is attributable to the failure of a commercial mailing
- 8 company or the United States Postal Service to deliver property tax
- 9 bills to certain parts of Zip Codes 06853 and 06854, which the Norwalk
- 10 tax collector had contracted to be mailed, and (2) is not the result of
- any action or failure on the part of the taxpayer.

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FIN Committee Vote: Yea 47 Nay 0 JFS

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The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: None

Affected Agencies: None

Municipal Impact: City of Norwalk

Explanation

Municipal Impact:

The city of Norwalk is anticipated to refund or forgive up to \$6,000 in interest charges related to property tax bills that were never delivered and were subsequently classified as delinquent. Norwalk is also anticipated to incur costs associated with administering and processing refunds to eligible taxpayers.

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OLR Bill Analysis

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AN ACT CONCERNING A WAIVER OF INTEREST ON DELINQUENT PROPERTY TAXES IN NORWALK.

The Office of Legislative Research does not analyze special acts.